

UNITED STATES MISSION TO THE UNITED NATIONS  
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The United States Mission to the United Nations presents its compliments to the Permanent Missions to the United Nations and has the honor to inform them that the benefits of the United States Affordable Care Act (“ACA”) are available to the Permanent Missions and their personnel in the United States regardless of the nationality or the visa status of those individuals. The Permanent Missions and their personnel who may be interested in exploring the benefits provided by the ACA may wish to refer to the comprehensive guidance for employers and individuals provided by the United States Department of Health & Human Services at [www.healthcare.gov](http://www.healthcare.gov) or the United States Internal Revenue Service at [www.irs.gov/aca](http://www.irs.gov/aca).

The United States Mission encourages the Permanent Missions to offer to all of their employees the opportunity to enroll in adequate and affordable health insurance coverage.

Individuals who are lawfully present in the United States, including U.S. citizens, permanent residents (green card holders), and “A” and “G” visa holders (principal or dependent), may purchase coverage through the health insurance marketplace/exchange.

Starting in 2014, the ACA generally requires United States citizens and permanent residents to maintain basic health insurance coverage or pay a penalty that helps offset the costs of caring for uninsured individuals.

If their employer, a Permanent Mission, does not provide them with an adequate and affordable health insurance option that would satisfy their responsibility under the law, United

DIPLOMATIC NOTE

States citizens and permanent residents should purchase coverage from the health insurance marketplace/exchange.

Starting in 2015, the ACA generally requires employers with at least 50 full-time employees to make a payment if they do not offer their employees the opportunity to enroll in adequate and affordable health insurance coverage. Although the relevant regulations have not yet been finalized by the Internal Revenue Service, in accordance with international law and practice, the Permanent Missions will be exempt from this payment, which would otherwise amount to a tax. The Permanent Missions will also be exempt from the requirement to report certain information about the extent to which their personnel are covered by health insurance.

That said, the ACA imposes a number of fees on health insurance providers. Such companies may pass these costs through to their customers and may refer to the fees as taxes. The Permanent Missions and their employees are not exempt from these fees.

Those Permanent Missions whose employees do not receive health and medical insurance benefits through the sending state, or Permanent Missions who have not entered into a health and medical insurance plan with a private insurance provider, may find the benefits provided by the ACA a cost effective way to insure their employees against high physician, hospital, and prescription drug costs. The Permanent Missions and their personnel are welcome to direct any questions regarding the ACA to [OFMTaxCustoms@state.gov](mailto:OFMTaxCustoms@state.gov).

The United States Mission to the United Nations avails itself of this opportunity to renew to the Permanent Mission to the United Nations the assurances of its highest consideration.

